

RECORDATION NO. 25124 FILED

AUG 4 '04

2-00 PM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD  
ATTORNEYS AT LAW  
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WASHINGTON, D.C.

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ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)

OF COUNSEL  
URBAN A. LESTER

August 4, 2004

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of an Assignment and Assumption of Leases Agreement, dated as of August 4, 2004, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Assignor: PLM Equipment Growth Fund II Liquidating  
Trust  
c/o PLM Financial Services, Inc., Trustee  
One North LaSalle Street, Suite 2700  
Chicago, Illinois 60602

Assignee: Cypress Canada Management, Inc.  
Bayside Plaza  
188 The Embarcadero, Suite 420  
San Francisco, California 94105

Mr. Vernon A. Williams  
August 4, 2004  
Page 2

A description of the railroad equipment covered by the enclosed document is:

220 railcars within the series CITX 3810 - CITX 35808 (19 railcars), EJ&E 89100 - EJ&E 89217 (115 railcars) and PLMX 2684 - PLMX 25281 (86 railcars), as more particularly set forth in the equipment schedule attached to the document.

A short summary of the document to appear in the index is:

Assignment and Assumption of Leases Agreement.

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/anm  
Enclosures

RECORDATION NO. 25124 FILED

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SURFACE TRANSPORTATION BOARD

### ASSIGNMENT AND ASSUMPTION OF LEASES AGREEMENT

For good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, PLM Equipment Growth Fund II Liquidating Trust, a grantor trust organized under the laws of the State of Delaware ("**Assignor**"), hereby sells, assigns, transfers and sets over unto Cypress Canada Management, Inc., a California corporation (the "**Assignee**") and an affiliate of Cypress (as defined below), (i) good and marketable title to all of Assignor's right, title and interest as lessor under the leases set forth and described on Schedule A hereto (the "**Leases**") covering the Cars (as defined in the Purchase Agreement, as defined below) identified therein and (ii) all assignable and subsisting warranties and indemnities given by any manufacturer, supplier or prior owner of any Car (as defined in the Purchase Agreement, as defined below) or part thereof to Assignor; provided, however, that the assignment evidenced hereby shall be with respect only to those rail cars described on Schedule A hereto.

Except as otherwise specifically set forth herein or in the Rail Car Purchase and Sale Agreement dated August 4, 2004 (the "**Purchase Agreement**"), by and between Assignor and Cypress Tankcar Leasing III, LLC, a California limited liability company ("**Cypress**"), the assignment set forth herein is made without warranty or representation of any kind or type whatsoever, including with respect to the collectibility of any Leases. Assignor hereby agrees to execute such further documentation as Assignee may reasonably request in order to carry out the purpose of this Assignment.

Assignee hereby accepts the rights and assumes the obligations of Assignor as lessor under the Leases arising, accruing or occurring from and after the date hereof as if the Assignee had been an original party thereto. Assignor shall have no liabilities or obligations as lessor under the Leases arising, accruing or occurring from and after the date hereof. Assignor acknowledges and agrees that from and after the date hereof Assignor shall have no further right, interest or title in or under the Leases, including any right, interest or title to any payments due under the Leases or the right to receive any communications under the Leases. Assignor agrees to perform when due all obligations of Assignor under the Leases arising, accruing or occurring prior to the date hereof. Assignee acknowledges and agrees that Assignor has not assigned to Assignee, and Assignee has not accepted any rights of Assignor to, any liability insurance payments or indemnity payments made after the date hereof but relating to acts or events prior to the date hereof or relating to Assignor's ownership of the Cars and the Leases prior to the date hereof.

This instrument shall be governed by and construed in accordance with the laws of the State of California.

This instrument may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Delivery by telecopy by a party of a copy of an executed counterpart hereof shall constitute execution and delivery hereof by such party.

This Assignment shall inure to the benefit of, and shall be binding upon, Assignor and Assignee and their respective successors and assigns, as permitted by the Purchase Agreement. Any amendments to this Assignment shall be made only in writing, signed by the parties hereto.

[Remainder of Page Intentionally Left Blank]

IN WITNESS WHEREOF, the undersigned, have executed this Assignment and Assumption of Leases Agreement as of the date written below.

Dated as of: August 7, 2004

**ASSIGNOR:**

**PLM EQUIPMENT GROWTH FUND II  
LIQUIDATING TRUST,**  
a grantor trust organized under the laws of the  
State of Delaware

By PLM Financial Services, Inc., not in its  
individual capacity but solely as liquidating  
trustee

By: 

Its: VP

**ASSIGNEE:**

**CYPRESS CANADA MANAGEMENT,  
INC.,** a California corporation

By: \_\_\_\_\_

Stephen R. Harwood

Its: \_\_\_\_\_

President

The undersigned acknowledge and agree to the provisions of this Assignment and Assumption Agreement, and further acknowledge and agree that as of the date hereof, the undersigned shall have no further right, interest or title in or under the Leases, including any right, interest or title to any payments due under the Leases or the right to receive any communications under the Leases.

**PLM EQUIPMENT GROWTH FUND  
CANADA LIMITED,**  
a corporation organized under the laws of the  
Province of Alberta

By: 

Its: VP

**PLM INVESTMENT MANAGEMENT,  
INC.,** a California corporation

By: 

Its: VP

[Signature Page to Assignment and Assumption of Leases Agreement]

IN WITNESS WHEREOF, the undersigned, have executed this Assignment and Assumption of Leases Agreement as of the date written below.

Dated as of: August 4, 2004

**ASSIGNOR:**

**PLM EQUIPMENT GROWTH FUND II  
LIQUIDATING TRUST,**  
a grantor trust organized under the laws of the  
State of Delaware

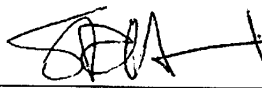
By PLM Financial Services, Inc., not in its  
individual capacity but solely as liquidating  
trustee

By: \_\_\_\_\_

Its: \_\_\_\_\_

**ASSIGNEE:**

**CYPRESS CANADA MANAGEMENT,  
INC.,** a California corporation

By:   
Stephen R. Harwood

Its: President

The undersigned acknowledge and agree to the provisions of this Assignment and Assumption Agreement, and further acknowledge and agree that as of the date hereof, the undersigned shall have no further right, interest or title in or under the Leases, including any right, interest or title to any payments due under the Leases or the right to receive any communications under the Leases.

**PLM EQUIPMENT GROWTH FUND  
CANADA LIMITED,**  
a corporation organized under the laws of the  
Province of Alberta

By: \_\_\_\_\_

Its: \_\_\_\_\_

**PLM INVESTMENT MANAGEMENT,  
INC.,** a California corporation

By: \_\_\_\_\_

Its: \_\_\_\_\_

[Signature Page to Assignment and Assumption of Leases Agreement]

STATE OF Florida )  
COUNTY OF Proberts ) ss.

On August 3, 2004, before me, Bobbi L. Napper, a Notary Public in and for the State of Florida, personally appeared Richard Beck, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

Bobbi L. Napper  
Notary's Signature

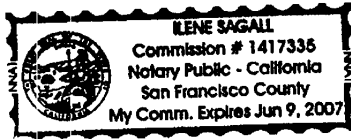


Bobbi L. Napper  
MY COMMISSION # DD259665 EXPIRES  
November 30, 2007  
BONDED THRU TROY FAIR INSURANCE, INC.

State of California  
County of San Francisco

On AUGUST 3, 2004, before me, ILENE SASALL, a  
Notary Public in and for the State of California, personally appeared STEPHEN R. HARWOOD,  
personally known to me (~~or proved to me on the basis of satisfactory evidence~~) to be the person  
whose name is subscribed to the within instrument, and acknowledged to me that he executed the  
same in his authorized capacity, and that by his signature on the instrument the person, or the  
entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.



Ilene Sagall  
Notary's Signature

**SCHEDULE A (List of Cars) to  
ASSIGNMENT AND ASSUMPTION OF LEASES  
By And Between  
PLM EQUIPMENT GROWTH FUND II LIQUIDATING TRUST  
And  
CYPRESS CANADA MANAGEMENT, INC.**

Count	Car Mark	Car Number	Year Built	Count	Car Mark	Car Number	Year Built
1	CITX	3810	1976	48	EJ&E	89130	1980
2	CITX	3815	1976	49	EJ&E	89131	1980
3	CITX	3819	1976	50	EJ&E	89132	1980
4	CITX	3820	1976	51	EJ&E	89133	1980
5	CITX	3827	1976	52	EJ&E	89134	1980
6	CITX	3828	1976	53	EJ&E	89135	1980
7	CITX	3830	1976	54	EJ&E	89136	1980
8	CITX	3852	1976	55	EJ&E	89137	1980
9	CITX	3863	1976	56	EJ&E	89138	1980
10	CITX	4218	1974	57	EJ&E	89139	1980
11	CITX	35800	1976	58	EJ&E	89140	1980
12	CITX	35801	1976	59	EJ&E	89141	1980
13	CITX	35802	1976	60	EJ&E	89142	1980
14	CITX	35803	1976	61	EJ&E	89143	1980
15	CITX	35804	1976	62	EJ&E	89144	1980
16	CITX	35805	1976	63	EJ&E	89145	1980
17	CITX	35806	1976	64	EJ&E	89146	1980
18	CITX	35807	1976	65	EJ&E	89147	1980
19	CITX	35808	1976	66	EJ&E	89148	1980
20	EJ&E	89100	1980	67	EJ&E	89149	1980
21	EJ&E	89101	1980	68	EJ&E	89150	1980
22	EJ&E	89102	1980	69	EJ&E	89151	1980
23	EJ&E	89104	1980	70	EJ&E	89152	1980
24	EJ&E	89105	1980	71	EJ&E	89153	1980
25	EJ&E	89106	1980	72	EJ&E	89154	1980
26	EJ&E	89107	1980	73	EJ&E	89155	1980
27	EJ&E	89108	1980	74	EJ&E	89156	1980
28	EJ&E	89109	1980	75	EJ&E	89157	1980
29	EJ&E	89110	1980	76	EJ&E	89158	1980
30	EJ&E	89111	1980	77	EJ&E	89159	1980
31	EJ&E	89112	1980	78	EJ&E	89160	1980
32	EJ&E	89113	1980	79	EJ&E	89161	1980
33	EJ&E	89114	1980	80	EJ&E	89162	1980
34	EJ&E	89115	1980	81	EJ&E	89163	1980
35	EJ&E	89116	1980	82	EJ&E	89164	1980
36	EJ&E	89118	1980	83	EJ&E	89165	1980
37	EJ&E	89119	1980	84	EJ&E	89166	1980
38	EJ&E	89120	1980	85	EJ&E	89167	1980
39	EJ&E	89121	1980	86	EJ&E	89168	1980
40	EJ&E	89122	1980	87	EJ&E	89169	1980
41	EJ&E	89123	1980	88	EJ&E	89170	1980
42	EJ&E	89124	1980	89	EJ&E	89171	1980
43	EJ&E	89125	1980	90	EJ&E	89172	1980
44	EJ&E	89126	1980	91	EJ&E	89173	1980
45	EJ&E	89127	1980	92	EJ&E	89174	1980
46	EJ&E	89128	1980	93	EJ&E	89175	1980
47	EJ&E	89129	1980	94	EJ&E	89176	1980

**SCHEDULE A (List of Cars) to  
ASSIGNMENT AND ASSUMPTION OF LEASES  
By And Between  
PLM EQUIPMENT GROWTH FUND II LIQUIDATING TRUST  
And  
CYPRESS CANADA MANAGEMENT, INC.**

Count	Car Mark	Car Number	Year Built	Count	Car Mark	Car Number	Year Built
95	EJ&E	89177	1980	142	PLMX	3493	1976
96	EJ&E	89178	1980	143	PLMX	3512	1976
97	EJ&E	89179	1980	144	PLMX	3525	1976
98	EJ&E	89180	1980	145	PLMX	3808	1976
99	EJ&E	89181	1980	146	PLMX	3813	1976
100	EJ&E	89182	1980	147	PLMX	3814	1976
101	EJ&E	89183	1980	148	PLMX	3829	1976
102	EJ&E	89184	1980	149	PLMX	3831	1976
103	EJ&E	89185	1980	150	PLMX	3834	1976
104	EJ&E	89186	1980	151	PLMX	3928	1977
105	EJ&E	89187	1980	152	PLMX	3938	1977
106	EJ&E	89188	1980	153	PLMX	3953	1977
107	EJ&E	89189	1980	154	PLMX	3957	1977
108	EJ&E	89190	1980	155	PLMX	3958	1977
109	EJ&E	89191	1980	156	PLMX	3960	1977
110	EJ&E	89192	1980	157	PLMX	3966	1977
111	EJ&E	89193	1980	158	PLMX	3967	1977
112	EJ&E	89195	1980	159	PLMX	3972	1977
113	EJ&E	89196	1980	160	PLMX	3981	1977
114	EJ&E	89197	1980	161	PLMX	4135	1974
115	EJ&E	89198	1980	162	PLMX	4136	1974
116	EJ&E	89199	1980	163	PLMX	4137	1974
117	EJ&E	89200	1980	164	PLMX	4138	1974
118	EJ&E	89201	1980	165	PLMX	4139	1974
119	EJ&E	89202	1980	166	PLMX	4140	1974
120	EJ&E	89203	1980	167	PLMX	4141	1974
121	EJ&E	89204	1980	168	PLMX	4142	1974
122	EJ&E	89205	1980	169	PLMX	4143	1974
123	EJ&E	89206	1980	170	PLMX	4144	1974
124	EJ&E	89207	1980	171	PLMX	4145	1974
125	EJ&E	89208	1980	172	PLMX	4146	1974
126	EJ&E	89209	1980	173	PLMX	4147	1974
127	EJ&E	89210	1980	174	PLMX	4149	1974
128	EJ&E	89211	1980	175	PLMX	4150	1974
129	EJ&E	89212	1980	176	PLMX	4151	1974
130	EJ&E	89213	1980	177	PLMX	4152	1974
131	EJ&E	89214	1980	178	PLMX	4153	1974
132	EJ&E	89215	1980	179	PLMX	4154	1974
133	EJ&E	89216	1980	180	PLMX	4229	1974
134	EJ&E	89217	1980	181	PLMX	4238	1974
135	PLMX	2684	1977	182	PLMX	4244	1974
136	PLMX	3400	1976	183	PLMX	4245	1974
137	PLMX	3411	1976	184	PLMX	4500	1976
138	PLMX	3424	1976	185	PLMX	4503	1976
139	PLMX	3485	1976	186	PLMX	4510	1976
140	PLMX	3486	1976	187	PLMX	4514	1976
141	PLMX	3490	1976	188	PLMX	4516	1977

**SCHEDULE A (List of Cars) to  
ASSIGNMENT AND ASSUMPTION OF LEASES  
By And Between  
PLM EQUIPMENT GROWTH FUND II LIQUIDATING TRUST  
And  
CYPRESS CANADA MANAGEMENT, INC.**

Count	Car Mark	Car Number	Year Built	Count	Car Mark	Car Number	Year Built
189	PLMX	4527	1978				
190	PLMX	4530	1978				
191	PLMX	4532	1978				
192	PLMX	4541	1978				
193	PLMX	4548	1978				
194	PLMX	4550	1978				
195	PLMX	4643	1978				
196	PLMX	5985	1966				
197	PLMX	25251	1977				
198	PLMX	25253	1977				
199	PLMX	25254	1977				
200	PLMX	25255	1977				
201	PLMX	25256	1977				
202	PLMX	25258	1977				
203	PLMX	25259	1977				
204	PLMX	25263	1977				
205	PLMX	25264	1977				
206	PLMX	25265	1977				
207	PLMX	25266	1977				
208	PLMX	25267	1977				
209	PLMX	25268	1977				
210	PLMX	25269	1977				
211	PLMX	25270	1977				
212	PLMX	25271	1977				
213	PLMX	25272	1977				
214	PLMX	25274	1977				
215	PLMX	25275	1977				
216	PLMX	25276	1977				
217	PLMX	25277	1977				
218	PLMX	25278	1977				
219	PLMX	25280	1977				
220	PLMX	25281	1977				

**SCHEDULE A (List of Leases) to  
ASSIGNMENT AND ASSUMPTION OF LEASES  
By And Between  
PLM EQUIPMENT GROWTH FUND II LIQUIDATING TRUST  
And  
CYPRESS CANADA MANAGEMENT, INC.**

- 1 MASTER RAILCAR LEASING AGREEMENT DATED AS OF JANUARY 1, 1993 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND COMINCO FERTILIZERS LTD., AS LESSEE [PLM #6181-01]**
  - 1.1 Name Change of Cominco Fertilizers Ltd. to Agrium Inc. dated as of May 24, 1995
  - 1.2 Assignment Notice – Agrium Inc. to Agrium Partnership dated as of February 25, 1997
  - 1.3 Rider 13 dated to Master Railcar Leasing Agreement dated as of March 30, 2004
  - 1.4 Amendment to Rider 13 to Master Railcar Leasing Agreement dated as of May 27, 2004
- 2 LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF FEBRUARY 1, 1994 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND ALLIED SIGNAL INC., AS LESSEE [PLM #5017-01]**
  - 2.1 Rider 9 to Lease Agreement dated as of December 9, 1997
  - 2.2 Rider 11 to Lease Agreement dated as of December 29, 1998
- 3 MASTER RAILCAR LEASING AGREEMENT DATED AS OF AUGUST 15, 1988 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND AMOCO CANADA PETROLEUM COMPANY LTD., AS LESSEE [PLM #4804-01]**
  - 3.1 Rider 4 to Master Railcar Leasing Agreement (not dated)
  - 3.2 Renewal Agreement to Rider 4 dated as of August 19, 1994
  - 3.3 Renewal Agreement to Rider dated as of September 27, 1999
  - 3.4 Renewal Agreement to Rider 4 dated as of August 9, 2000 (unsigned)
  - 3.5 Rider 5 to Master Railcar Leasing Agreement (not dated)

- 3.6 Amendment to Rider 5 dated as of March 1, 1994
- 3.7 Renewal Agreement to Rider 5 dated as of February 1, 1995
- 3.8 Renewal Agreement to Rider 5 dated as of August 9, 2000 (unsigned)
- 3.9 Rider 6 to Master Railcar Leasing Agreement (not dated)
- 3.10 Amendment and Renewal Agreement to Rider 6 dated as of August 8, 1995
- 3.11 Renewal Agreement to Rider No. 6 dated as of August 9, 2000 (unsigned)
- 3.12 Rider 11 to Master Railcar Leasing Agreement dated as of May 20, 1999
- 3.13 Rider 12 to Master Railcar Leasing Agreement (not dated)
- 3.14 Amendment to Rider 12 dated as of November 17, 1998
- 3.15 Renewal Agreement to Rider 12 dated as of October 2, 2003 (unsigned)

**4 MASTER RAILCAR LEASING AGREEMENT DATED AS OF JUNE 15, 1994 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND HOME OIL COMPANY LIMITED, AS LESSEE [PLM #6187-01]**

- 4.1 Assignment and Novation dated as of February 1, 1996 to Anderson Exploration
- 4.2 Declaration of Partnership dated as of February 1, 1996 between Anderson Exploration Ltd. and Home Oil Company Limited
- 4.3 Assignment Agreement dated as of March 5, 2002 between Devon AXL and Devon Canada
- 4.4 Letter dated as of June 3, 2002 referencing acquisition of all shares of Anderson Exploration Ltd. by Devon Energy Corporation and assignment of all interests in Master Railcar Leasing Agreement
- 4.5 Rider 3 to Master Railcar Leasing Agreement dated as of July 25, 1995
- 4.6 Renewal Agreement to Rider 3 dated as of March 18, 1996
- 4.7 Renewal Agreement to Rider 3 dated as of March 21, 1997
- 4.8 Renewal Agreement to Rider 3 dated as of March 23, 1998
- 4.9 Amendment and Renewal Agreement to Rider 3 dated as of March 19, 1999

4.10 Renewal Agreement to Rider 3 dated as of March 25, 2002

5 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF JUNE 1, 1991 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND CANADIAN ENTERPRISE GAS PRODUCTS LTD., AS LESSEE [PLM #6095-01]**

5.1 Rider 2 to Master Railcar Leasing Agreement dated as of November 1, 1993

5.2 Renewal Agreement to Rider 2 dated as of February 28, 1994

5.3 Renewal Agreement to Rider 2 dated as of August 29, 1997

5.4 Amendment and Renewal Agreement to Rider 2 dated as of October 7, 2002

5.5 Amendment to Rider No. 2 dated as of May 27, 2004

5.6 Rider 5 to Master Railcar Leasing Agreement dated as of November 12, 1999

5.7 Renewal Agreement to Rider 5 dated as of July 19, 2001

5.8 Amendment Agreement to Rider 5 dated as of June 4, 2004

5.9 Rider 8 to Master Railcar Leasing Agreement dated as of May 3, 2001

5.10 Amendment to Rider 8 dated as of May 27, 2004

5.11 Rider 9 to Master Railcar Leasing Agreement dated as of June 12, 2001

5.12 Renewal Agreement to Rider 9 dated as of June 10, 2002

5.13 Amendment to Rider 9 dated as of October 7, 2002

5.14 Amendment and Renewal Agreement to Rider 9 dated as of May 5, 2004

5.15 Rider 10 to Master Railcar Leasing Agreement dated as of September 14, 2001

5.16 Renewal Agreement to Rider 10 dated as of September 3, 2002

5.17 Amendment to Rider 10 dated as of May 27, 2004

6 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF NOVEMBER 15, 1988 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND CHEVRON U.S.A., AS LESSEE [PLM #5050-01]**

- 6.1 Certificate of Nonsegregated Facilities dated as of September 22, 1989
- 6.2 Rider 15 to Lease Agreement dated as of June 1, 1994
- 6.3 Renewal Agreement to Rider 15 dated as of May 5, 1995
- 6.4 Renewal Agreement to Rider 15 dated as of September 19, 1996
- 6.5 Renewal Agreement to Rider 15 dated as of July 16, 1997
- 6.6 Amendment and Renewal Agreement to Rider 15 dated as of September 7, 1999
- 6.7 Amendment and Renewal Agreement to Rider 15 dated as of September 11, 2000
- 6.8 Amendment to Rider 15 dated as of September 18, 2003
- 6.9 Rider 23 to Lease Agreement dated as of October 5, 1999
- 6.10 Renewal Agreement to Rider 23 dated as of February 28, 2000
- 6.11 Amendment and Renewal Agreement to Rider 23 dated as of September 27, 2000
- 6.12 Amendment to Rider 23 dated as of September 18, 2003
- 6.13 Rider 24 to Lease Agreement dated as of October 23, 2000
- 6.14 Amendment to Rider 24 dated January 28, 2003
- 6.15 Amendment to Rider 24 dated as of June 26, 2003
- 6.16 Amendment to Rider 24 dated as of September 18, 2003
- 7 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF MARCH 1, 1988 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND CHINOOK CHEMICALS COMPANY, AS LESSEE [PLM #4806-01]**
  - 7.1 Rider 11 to Master Railcar Leasing Agreement (not dated)
- 8 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF SEPTEMBER 1, 1993 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND COASTAL CHEM, INC., AS LESSEE [PLM #5850-01]**
  - 8.1 Consent to Assignment of Lease Agreement Letter dated as of September 8, 2003 assigning Lease Agreement to Dyno Nobel

- 8.2 Rider 9 to Lease Agreement dated as of January 9, 2004
- 8.3 Amendment to Rider 9 dated as of January 23, 2004
- 8.4 Amendment to Rider 9 dated as of February 6, 2004 (unsigned)
- 9 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF APRIL 5, 1993 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND BAYWAY REFINING COMPANY, AS LESSEE [PLM #5026-01]**
  - 9.1 Letter dated as of May 7, 1998 changing lessee name to Tosco Refining Company
  - 9.2 Rider 6 to Lease Agreement (not dated)
  - 9.3 Renewal Agreement to Rider 6 dated as of October 17, 2000
  - 9.4 Amendment to Rider 6 dated as of December 16, 2003
  - 9.5 Rider 8 to Lease Agreement dated as of February 10, 1997
  - 9.6 Renewal Agreement to Rider 8 dated as of March 9, 2000
  - 9.7 Rider 12 to Lease Agreement dated as of January 6, 2004
  - 9.8 Rider 15 to Lease Agreement dated as of May 3, 2004
- 10 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF JULY 1, 1993 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND CONTINENTAL NITROGEN AND RESOURCES CORPORATION, AS LESSEE [PLM #5074-01]**
  - 10.1 Rider 3 to Lease Agreement dated as of October 14, 1996
  - 10.2 Renewal Agreement to Rider 3 dated as of September 20, 1999
  - 10.3 Renewal Agreement to Rider 3 dated as of December 9, 2002
  - 10.4 Amendment and Renewal Agreement to Rider 3 dated as of November 20, 2003
- 11 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF APRIL 1, 1988 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND DIVERSIFIED CPC INTERNATIONAL, AS LESSEE [PLM #4513-13]**
  - 11.1 Rider 9 to Lease Agreement dated as of April 28, 1993

- 11.2 Renewal Agreement to Rider 9 dated as of May 28, 1998
- 11.3 Amendment and Renewal Agreement to Rider 9 dated as of March 26, 2004
- 12 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF MARCH 1, 1989 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND E. I. DU PONT DE NEMOURS & CO., AS LESSEE [PLM #4925-01]**
  - 12.1 Letter Agreement dated as of December 11, 2000 assigning responsibility for the Lease Agreement to D. Wayne King as responsible buyer for E. I. du Pont de Nemours & Co.
  - 12.2 Rider 16 to Lease Agreement dated as of December 5, 2003
  - 12.3 Rider 17 to Lease Agreement dated as of December 5, 2003
  - 12.4 Rider 18 to Lease Agreement dated as of June 8, 2004
- 13 **MASTER LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF DECEMBER 1, 2003 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND EL PASO NGL MARKETING CO. LP, AS LESSEE [PLM #5078-01] [UNSIGNED]**
  - 13.1 Rider 1 to Master Lease Agreement (not dated and unsigned)
- 14 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF NOVEMBER 1, 1988 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND ELBOW RIVER RESOURCES LTD., AS LESSEE [PLM #6060-01]**
  - 14.1 Rider 15 to Master Railcar Leasing Agreement dated as of April 9, 2001
  - 14.2 Amendment to Rider 15 dated as of October 11, 2001
  - 14.3 Amendment to Rider 15 dated as of March 12, 2002
  - 14.4 Rider 17 to Master Railcar Leasing Agreement dated as of April 9, 2001
  - 14.5 Amendment to Rider 17 dated as of October 11, 2001
  - 14.6 Amendment to Rider 17 dated as of March 12, 2002
  - 14.7 Rider 18 to Master Railcar Leasing Agreement (missing)
  - 14.8 Amendment to Rider 18 dated as of May 27, 2004

- 14.9 Rider 20 to Master Railcar Leasing Agreement dated as of October 23, 2001
- 14.10 Amendment to Rider 20 dated as of March 12, 2002
- 14.11 Rider 23 to Master Railcar Leasing Agreement dated as of June 9, 2004
- 15 **MASTER LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF JULY 1, 2004 BY AND BETWEEN TRANSPORTATION EQUIPMENT-PLM, LLC, AS LESSOR AND ELGIN, JOLIET AND EASTERN RAILWAY COMPANY, AS LESSEE [PLM #5997-01] [UNSIGNED]**
  - 15.1 Rider 1 to Master Lease Agreement (not dated and unsigned)
- 16 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF FEBRUARY 28, 1995 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND FACTOR GAS LIQUIDS INC., AS LESSEE [PLM #6134-01]**
  - 16.1 Rider 8 to Master Railcar Leasing Agreement dated as of June 21, 2001
  - 16.2 Renewal Agreement to Rider 8 dated as of March 27, 2002
  - 16.3 Amendment to Rider 8 dated as of March 27, 2004
  - 16.4 Rider 9 to Master Railcar Leasing Agreement dated as of November 23, 2001
  - 16.5 Amendment and Renewal Agreement to Rider 9 dated as of November 21, 2003
- 17 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF SEPTEMBER 1, 1992 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND FEDERATED CO-OPERATIVES LIMITED, AS LESSEE [PLM #6135-01]**
  - 17.1 Rider No. 1 to Master Railcar Leasing Agreement (not dated)
  - 17.2 Amendment and Renewal Agreement to Rider 1 dated as of October 9, 1997
  - 17.3 Amendment to Rider 1 dated as of January 21, 2000 (unsigned)
  - 17.4 Renewal Agreement to Rider 1 dated as of November 4, 2002
  - 17.5 Rider 2 to Master Railcar Leasing Agreement dated as of September 1, 1993
  - 17.6 Renewal Agreement to Rider 2 dated as of December 1, 1998

- 17.7 Renewal Agreement to Rider 2 dated as of March 9, 2004
- 17.8 Rider 4 to Master Railcar Leasing Agreement dated as of November 13, 1997
- 17.9 Renewal Agreement to Rider 4 dated as of November 4, 2002
- 18 **MASTER LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF SEPTEMBER 1, 2003 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND FERRELL NORTH AMERICA, AS LESSEE [PLM #5079-01] [UNSIGNED]**
  - 18.1 Rider 2 to Master Lease Agreement dated as of June 23, 2004
  - 18.2 Rider 3 to Master Lease Agreement dated as of June 23, 2004
- 19 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF OCTOBER 1, 1989 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND GIBSON GAS LIQUIDS LIMITED, AS LESSEE [PLM #6185-01-001]**
  - 19.1 Fax Transmittal dated as of January 20, 2000 regarding name change of Gibson Gas Liquids Limited to Gibson Petroleum Company Limited
  - 19.2 Rider 3 to Master Railcar Leasing Agreement dated as of March 24, 1991
  - 19.3 Renewal Agreement to Rider 3 dated as of August 18, 1995
  - 19.4 Renewal Agreement to Rider 3 dated as of October 21, 1997
  - 19.5 Renewal Agreement to Rider 3 dated as of September 14, 1998
  - 19.6 Renewal Agreement to Rider 3 dated as of August 6, 2001
  - 19.7 Rider 8 Master Railcar Leasing Agreement dated as of May 14, 1999
  - 19.8 Renewal Agreement to Rider 8 dated as of August 6, 2001
  - 19.9 Rider 9 Master Railcar Leasing Agreement dated as of December 10, 2001
  - 19.10 Renewal Agreement to Rider 9 dated as of April 22, 2004
- 20 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF MARCH 4, 1993 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND GLNX CORPORATION, AS LESSEE [PLM #5090-01]**
  - 20.1 Rider 15 to Lease Agreement dated as of November 7, 2003
  - 20.2 Amendment to Rider 15 dated as of June 2, 2004 (unsigned)

- 21 **MASTER LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF NOVEMBER 1, 2000 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND ROYSTER-CLARK, INC., AS LESSEE [PLM #5835-01]**
  - 21.1 Certificate of Amendment of Certificate of Incorporation of Vigoro Industries, Inc. dated as of September 19, 1996 changing name to IMC AgriBusiness Inc.
  - 21.2 Lease Agreement for Railroad Tank Cars dated as of October 10, 1991 by and between PLM Investment Management, Inc., as Lessor, and Vigoro Industries, Inc., as Lessee [#5835-01]
  - 21.3 Rider 8 to Master Lease Agreement dated as of March 9, 2001
- 22 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF AUGUST 23, 1994 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND IMPERIAL OIL LIMITED AND MCCOLL-FRONTENAC PETROLEUM INC., AS LESSEE [PLM #4834-04]**
  - 22.1 Rail Car Lease Amending Agreement dated as of June 1, 1996 between Imperial Oil, Canada Imperial Oil Limited and PLM Equipment Growth Fund Canada Limited appointing Canada Imperial Oil Limited as lessee
  - 22.2 Rider 9 to Master Railcar Leasing Agreement (not dated and unsigned)
  - 22.3 Renewal to Rider 9 (not dated)
  - 22.4 Renewal to Rider 9 dated as of December 3, 1998
  - 22.5 Renewal to Rider 9 dated as of April 1, 2004
  - 22.6 Amendment to Rider 9 (not dated)
  - 22.7 Renewal to Rider 9 (not dated)
  - 22.8 Renewal to Rider 9 (not dated)
  - 22.9 Rider 10 to Master Railcar Leasing Agreement dated as of January 8, 1999
  - 22.10 Amendment to Rider 10 dated as of March 11, 2003
  - 22.11 Amendment to Rider 10 dated as of November 24, 2003
  - 22.12 Renewal to Rider 10 dated as of April 1, 2004
- 23 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF APRIL 20, 1994 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA**

**LIMITED, AS LESSOR, AND RESOURCE ENERGY MARKETING LTD.,  
AS LESSEE [PLM #6340-01]**

- 23.1 Letter dated as of April 29, 2003 assigning Master Railcar Leasing Agreement to Inergy Canada Company
- 23.2 Email dated as of May 1, 2003 referencing sale of Resource Energy Marketing LTD to Inergy Canada Company
- 23.3 Rider 8 to Master Railcar Leasing Agreement (not dated)

**24 MASTER RAILCAR LEASING AGREEMENT DATED AS OF  
DECEMBER 1, 1988 BY AND BETWEEN PLM EQUIPMENT GROWTH  
FUND CANADA LIMITED, AS LESSOR, AND NGL SUPPLY CO. LTD.,  
AS LESSEE [PLM #4840-01]**

- 24.1 Rider 2 to Master Railcar Leasing Agreement (not dated)
- 24.2 Renewal Agreement to Rider 2 dated as of January 3, 1994
- 24.3 Renewal Agreement to Rider 2 dated as of May 2, 1994
- 24.4 Renewal Agreement to Rider 2 dated as of March 1, 1996
- 24.5 Renewal Agreement to Rider 2 dated as of March 26, 2001
- 24.6 Rider 26 to Master Railcar Leasing Agreement dated as of March 27, 2001
- 24.7 Amendment to Rider 26 dated as of March 18, 2003
- 24.8 Amendment to Rider 26 dated as of August 22, 2003
- 24.9 Amendment to Rider 26 dated as of May 31, 2004
- 24.10 Rider 27 to Master Railcar Leasing Agreement dated as of April 25, 2001
- 24.11 Amendment and Renewal Agreement to Rider 27 dated as of May 4, 2001
- 24.12 Renewal Agreement to Rider 27 dated as of May 15, 2002
- 24.13 Amendment and Renewal Agreement to Rider 27 dated as of July 31, 2002
- 24.14 Amendment to Rider 27 dated as of March 18, 2003
- 24.15 Amendment to Rider 27 dated as of May 31, 2004
- 24.16 Rider 29 to Master Railcar Leasing Agreement dated as of August 31, 2001

- 24.17 Amendment to Rider 29 dated as of January 10, 2002
- 24.18 Amendment to Rider 29 dated as of February 25, 2002
- 24.19 Amendment and Renewal Agreement to Rider 29 dated as of March 18, 2003
- 24.20 Amendment to Rider 29 dated as of May 6, 2003
- 24.21 Renewal Agreement to Rider 29 dated as of August 22, 2003
- 24.22 Amendment and Renewal to Rider No. 29 dated as of May 5, 2004
- 24.23 Rider 36 to Master Railcar Leasing Agreement dated as of March 14, 2003
- 24.24 Amendment to Rider 36 dated as of May 31, 2004
- 24.25 Rider 38 to Master Railcar Leasing Agreement dated as of June 21, 2004
- 25 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF SEPTEMBER 1, 1994 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND OCTEL AMERICA, AS LESSEE [PLM #5114-01]**
  - 25.1 Renewal Agreement to Rider 11 dated as of February 9, 2004
  - 25.2 Rider 11 to Lease Agreement dated as of February 18, 2004
- 26 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF FEBRUARY 1, 1988 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND C-I-L INC., AS LESSEE [PLM #4822-01]**
  - 26.1 Letter Agreement dated as of October 1, 1997 between PLM Railcar Mgt. Services and ICI Canada Inc. assigning Master Railcar Leasing Agreement to PCI Chemicals Canada Inc.
  - 26.2 Rider No. 4 to Master Railcar Leasing Agreement dated as of April 18, 1990
  - 26.3 Renewal Agreement to Rider 4 dated as of July 23, 1993
  - 26.4 Amendment and Renewal Agreement to Rider 4 dated as of June 29, 1995
  - 26.5 Renewal Agreement to Rider 4 dated as of August 9, 2000
  - 26.6 Rider 22 to Master Railcar Leasing Agreement dated as of April 14, 1992
  - 26.7 Renewal Agreement to Rider 22 dated as of October 5, 1993

- 26.8 Renewal Agreement to Rider 22 dated as of March 3, 1994
- 26.9 Renewal Agreement to Rider 22 dated as of May 6, 1997
- 26.10 Amendment and Renewal Agreement to Rider 22 dated as of April 30, 2002
- 26.11 Rider 23 to Master Railcar Leasing Agreement dated as of May 17, 1995
- 26.12 Amendment to Rider 23 dated as of February 18, 1997
- 26.13 Renewal Agreement to Rider 23 dated as of December 22, 1999
- 26.14 Rider 24 to Master Railcar Leasing Agreement dated as of May 17, 1995
- 26.15 Renewal Agreement to Rider 24 dated as of December 22, 1999
- 27 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF MARCH 1, 1991 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND PETROMONT AND COMPANY, LIMITED BY PETROMONT INC., AS LESSEE [PLM #4855-01]**
  - 27.1 Rider 4 to Master Railcar Leasing Agreement (not dated)
  - 27.2 Renewal Agreement to Rider 4 dated as of July 19, 2002
- 28 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF FEBRUARY 1, 1992 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND SIMPLOT CANADA LIMITED, AS LESSEE [PLM #6355-01]**
  - 28.1 Rider 5 to Master Railcar Leasing Agreement dated as of April 15, 1997
  - 28.2 Amendment to Rider 5 dated as of June 10, 1997
  - 28.3 Renewal Agreement to Rider 5 dated as of March 11, 2002
  - 28.4 Amendment to Rider 5 dated as of August 29, 2002
  - 28.5 Rider 7 to Master Railcar Leasing Agreement dated as of November 26, 1997
  - 28.6 Amendment to Rider 7 dated as of March 23, 1998
  - 28.7 Renewal Agreement to Rider 7 dated as of February 6, 2003
  - 28.8 Rider 9 to Master Railcar Leasing Agreement dated as of September 23, 1999

- 28.9 Amendment to Rider 9 dated as of January 4, 2000
- 28.10 Rider 10 to Master Railcar Leasing Agreement dated as of June 11, 2001
- 28.11 Amendment and Renewal Agreement to Rider 10 dated as of June 11, 2001
- 28.12 Rider 11 to Master Railcar Leasing Agreement dated as of March 9, 2003
- 28.13 Renewal Agreement to Rider 11 dated as of March 9, 2004
- 29 **LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF APRIL 28, 2004 BY AND BETWEEN TRANSPORTATION EQUIPMENT-PLM, LLC, AS LESSOR, AND SINCLAIR OIL CORPORATION, AS LESSEE [PLM #4762-01]**
  - 29.1 Rider 1 to Lease Agreement dated as of May 26, 2004
- 30 **MASTER RAILCAR LEASING AGREEMENT DATED MARCH 25, 1993 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR AND SKEENA CELLULOSE INC., AS LESSEE [PLM #6357-01]**
  - 30.1 Certificate of Change of Name evidencing name change back to Skeena Cellulose Inc.
  - 30.2 Rider 4 to Master Railcar Leasing Agreement (not dated)
- 31 **LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF AUGUST 19, 1998 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND SOUTHWEST RAIL INDUSTRIES INC., AS LESSEE [PLM #5890-01]**
  - 31.1 Rider 2 to Lease Agreement dated as of October 14, 1998
- 32 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF SEPTEMBER 5, 2000 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND STITTCO ENERGY LIMITED, AS LESSEE [PLM #6890-01]**
  - 32.1 Rider 1 to Master Railcar Leasing Agreement dated as of October 2, 2000
  - 32.2 Renewal Agreement to Rider 1 dated as of November 10, 2003
  - 32.3 Rider 2 to Master Railcar Leasing Agreement dated as of September 20, 2001
  - 32.4 Renewal Agreement to Rider 2 dated as of August 28, 2002

- 32.5 Amendment to Rider 2 dated as of June 1, 2004
- 33 **LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF NOVEMBER 7, 2002 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND SUNCOR ENERGY MARKETING INC., AS LESSEE [PLM #6280-01]**
- 33.1 Rider 1 to Lease Agreement dated as of November 12, 2002
- 33.2 Amendment to Rider 1 dated as of May 6, 2003
- 33.3 Renewal Agreement to Rider 1 dated as of November 21, 2003
- 33.4 Amendment Agreement to Rider 1 dated as of June 30, 2004 (unsigned)
- 34 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF JUNE 1, 2001 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND SUPERIOR PROPANE INC., AS LESSEE [PLM #6558-01]**
- 34.1 Rider No. 1 to Master Railcar Leasing Agreement dated as of March 18, 2002
- 35 **LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF JANUARY 1, 1995 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND TANNER INDUSTRIES, AS LESSEE [PLM #4565-01]**
- 35.1 Rider 1 to Lease Agreement dated as of May 2, 1995
- 35.2 Renewal Agreement to Rider 1 dated as of February 1, 2000
- 35.3 Renewal Agreement to Rider 1 dated as of January 16, 2001
- 35.4 Renewal Agreement to Rider 1 dated as of November 6, 2003
- 35.5 Rider 2 to Lease Agreement dated as of June 29, 2004
- 36 **MASTER LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF JANUARY 1, 2004 BY AND BETWEEN TRANSPORTATION EQUIPMENT-PLM, LLC, AS LESSOR, AND TESORO REFINING AND MARKETING CO., AS LESSEE [PLM #4981-01] [UNSIGNED]**
- 36.1 Rider 1 to Master Lease Agreement (not dated and unsigned)
- 36.2 Amendment to Rider No. 1 dated as of May 4, 2004 (unsigned)
- 36.3 Amendment to Rider 1 dated as of June 21, 2004 (unsigned)

- 37     **MASTER LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF JUNE 25, 2003 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND TRANSAMMONIA, INC., AS LESSEE [PLM #5734-01]**
- 37.1   Rider 15 to Master Lease Agreement dated as of June 27, 2003
- 37.2   Rider 16 Master Lease Agreement dated as of June 27, 2003
- 37.3   Amendment to Rider 16 dated as of October 21, 2003
- 37.4   Amendment to Rider 16 dated as of June 10, 2004 (unsigned)
- 38     **LEASE AGREEMENT FOR RAILROAD CARS DATED APRIL 19, 1990 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR AND TRANSPORTATION EQUIPMENT, INC., AS LESSEE [PLM #5828-01]**
- 38.1   Letter Agreement dated as of January 25, 1995 between PLM Transportation Equipment Corporation and Transportation Equipment, Inc. regarding cleaning
- 38.2   Rider 31 to Lease Agreement dated as of February 7, 1997
- 38.3   Renewal Agreement to Rider 31 dated as of March 8, 2002
- 38.4   Renewal Agreement to Rider 31 dated as of March 8, 2002
- 39     **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF APRIL 1, 1989 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND TRINITY MANUFACTURING, AS LESSEE [PLM #4561-01]**
- 39.1   Rider 11 to Lease Agreement (not dated)
- 39.2   Renewal Agreement to Rider 11 dated as of November 4, 2002
- 39.3   Rider 16 to Lease Agreement dated as of May 14, 2002
- 39.4   Amendment to Rider 16 dated as of May 20, 2004 (unsigned)
- 39.5   Rider 18 to Lease Agreement dated as of June 10, 2003
- 39.6   Rider 19 to Lease Agreement (not dated and unsigned)
- 40     **LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF APRIL 2, 1993 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND UNITED REFINING COMPANY, AS LESSEE [PLM #4863-01]**

- 40.1 Rider 1 to Lease Agreement dated as of December 28, 1993
- 40.2 Renewal Agreement to Rider 1 dated as of August 10, 1994
- 40.3 Renewal Agreement to Rider 1 dated as of August 27, 1996
- 40.4 Renewal Agreement to Rider 1 dated as of August 30, 2001
- 40.5 Amendment to Rider 1 dated as of July 29, 2002
- 40.6 Amendment to Rider 1 dated as of May 25, 2003
- 40.7 Amendment to Rider 1 dated as of April 30, 2004
- 41 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF APRIL 1, 1988 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND WESTERN CO-OPERATIVE FERTILIZERS LIMITED, AS LESSEE [PLM #4870-01]**
  - 41.1 Rider 4 to Master Railcar Leasing Agreement dated as of November 4, 1991
  - 41.2 Renewal Agreement to Rider 4 dated as of February 16, 1996
  - 41.3 Renewal Agreement to Rider 4 dated as of January 21, 2002
  - 41.4 Amendment and Renewal Agreement to Rider 4 dated as of May 24, 2002
  - 41.5 Amendment and Renewal Agreement to Rider 4 dated as of May 24, 2002
  - 41.6 Amendment and Renewal Agreement to Rider 4 dated as of May 7, 2004
  - 41.7 Rider 12 to Master Railcar Leasing Agreement dated as of February 14, 1997
  - 41.8 Amendment to Rider 12 dated as of May 6, 1997
  - 41.9 Renewal Agreement to Rider 12 dated as of August 1, 2002
  - 41.10 Rider 13 to Master Railcar Leasing Agreement dated as of July 7, 1997
  - 41.11 Amendment to Rider 13 dated as of September 9, 1997
  - 41.12 Renewal Agreement to Rider 13 dated as of July 1, 2002
- 42 **LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF MARCH 1, 1999 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND WESTLAKE CA&O CORPORATION, AS LESSEE [PLM #5171-01]**

42.1 Rider 4 to Lease Agreement dated as of August 9, 2002

42.2 Renewal Agreement to Rider 4 dated as of April 12, 2004 (unsigned)

43 **MASTER LEASE AGREEMENT FOR RAILROAD TANK CARS DATED  
JANUARY 1, 1993 BY AND BETWEEN PLM INVESTMENT  
MANAGEMENT, INC., AS LESSOR AND HYDRO AGRI NORTH  
AMERICA, INC., AS LESSEE [PLM #5189-01]**

43.1 Notice dated December 30, 2003 regarding name change to Yara North  
America, Inc.

43.2 Rider 6 to Master Lease Agreement dated as of December 22, 2003

43.3 Rider 7 to Master Lease Agreement dated as of December 22, 2003

43.4 Amendment to Rider 7 dated as of June 8, 2004 (unsigned)

43.5 Rider 8 to Master Lease Agreement dated as of December 22, 2003

43.6 Amendment to Rider 8 dated as of June 9, 2004 (unsigned)

**CERTIFICATION**

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: \_\_\_\_\_

8/4/04



\_\_\_\_\_  
Robert W. Alvord